

110TH CONGRESS  
2D SESSION

# H. R. 6327

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## AN ACT

To amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Federal Aviation Ad-  
3 ministration Extension Act of 2008”.

4 **SEC. 2. EXTENSION OF TAXES FUNDING AIRPORT AND AIR-  
5 WAY TRUST FUND.**

6 (a) FUEL TAXES.—Subparagraph (B) of section  
7 4081(d)(2) of the Internal Revenue Code of 1986 is  
8 amended by striking “June 30, 2008” and inserting “Sep-  
9 tember 30, 2008”.

10 (b) TICKET TAXES.—

11 (1) PERSONS.—Clause (ii) of section  
12 4261(j)(1)(A) of the Internal Revenue Code of 1986  
13 is amended by striking “June 30, 2008” and insert-  
14 ing “September 30, 2008”.

15 (2) PROPERTY.—Clause (ii) of section  
16 4271(d)(1)(A) of such Code is amended by striking  
17 “June 30, 2008” and inserting “September 30,  
18 2008”.

19 (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall take effect on July 1, 2008.

21 **SEC. 3. EXTENSION OF AIRPORT AND AIRWAY TRUST FUND  
22 EXPENDITURE AUTHORITY.**

23 (a) IN GENERAL.—Paragraph (1) of section 9502(d)  
24 of the Internal Revenue Code of 1986 is amended—

25 (1) by striking “July 1, 2008” and inserting  
26 “October 1, 2008”, and

1           (2) by inserting “or the Federal Aviation Ad-  
2           ministration Extension Act of 2008” before the  
3           semicolon at the end of subparagraph (A).

4           (b) CONFORMING AMENDMENT.—Paragraph (2) of  
5           section 9502(e) of such Code is amended by striking the  
6           date specified in such paragraph and inserting “October  
7           1, 2008”.

8           (c) EXTENSION OF EXPIRING AVIATION PROGRAM  
9           AUTHORITY.—

10           (1) Section 40117(l)(7) of title 49, United  
11           States Code, is amended by striking “the date that  
12           is 3 years after the date of issuance of regulations  
13           to carry out this subsection.” and inserting “Sep-  
14           tember 30, 2008.”.

15           (2) Section 47141(f) of title 49, United States  
16           Code, is amended by striking “September 30,  
17           2007.” and inserting “September 30, 2008.”.

18           (3) Section 161 of the Vision 100—Century of  
19           Aviation Reauthorization Act (49 U.S.C. 47109  
20           note) is amended by striking “fiscal year 2008 be-  
21           fore July 1, 2008.” and inserting “fiscal year  
22           2008.”.

23           (4) Section 186(d) of the Vision 100—Century  
24           of Aviation Reauthorization Act (Pub. L. No. 108–  
25           176, 117 Stat. 2490, 2518) is amended by striking

1 “October 1, 2007, and for the portion of fiscal year  
2 2008 ending before July 1, 2008,” and inserting  
3 “October 1, 2008,”.

4 (5) Section 47115(j) of title 49, United States  
5 Code, is amended by striking “fiscal years 2004  
6 through 2007,” and inserting “fiscal years 2004  
7 through 2008,”.

8 (6) Section 44302(f)(1) of title 49, United  
9 States Code, is amended by striking “August 31,  
10 2008” and inserting “November 30, 2008”.

11 (7) Section 44303(b) of such title is amended  
12 by striking “December 31, 2008” and inserting  
13 “March 31, 2009”.

14 (d) EFFECTIVE DATE.—The amendments made by  
15 this section shall take effect on July 1, 2008.

16 **SEC. 4. EXTENSION OF AIRPORT IMPROVEMENT PROGRAM.**

17 (a) AUTHORIZATION OF APPROPRIATIONS.—Section  
18 48103(5) of title 49, United States Code, is amended to  
19 read as follows:

20 “(5) \$3,675,000,000 for fiscal year 2008.”.

21 (b) PROJECT GRANT AUTHORITY.—Section 47104(c)  
22 of such title is amended by striking “June 30, 2008,” and  
23 inserting “September 30, 2008,”.

- 1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall take effect on July 1, 2008.

Passed the House of Representatives June 24, 2008.

Attest:

*Clerk.*

110<sup>TH</sup> CONGRESS  
2<sup>D</sup> Session

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